



AGREEMENT AND EVIDENCE OF TRANSFER OF CLAIM  
LEHMAN PROGRAM SECURITY

TO: THE DEBTOR AND THE BANKRUPTCY COURT

1. For value received, the adequacy and sufficiency of which are hereby acknowledged, **BANCO DI NAPOLI SPA** ("Seller"), acting on behalf of one or more of its customers (the "Customers") hereby unconditionally and irrevocably sells, transfers and assigns to **CREDITO EMILIANO SPA**, acting on behalf of one or more of its customers (together with its customers, the "Purchaser"), and Purchaser hereby agrees to purchase, as of the date hereof, (a) an undivided interest, to the extent of the nominal amount specified in Schedule 1 attached hereto (the "Purchased Claim"), in Seller's right, title and interest in and to **Proof of Claim Number 65258** filed by or on behalf of Seller (the "Proof of Claim") against Lehman Brothers Holdings, Inc., debtor in proceedings for reorganization (the "Proceedings") in the United States Bankruptcy Court for the Southern District of New York (the "Court"), administered under Case No. 08-13555 (JMP) (the "Debtor"), (b) all rights and benefits of Seller and its Customers relating to the Purchased Claim, including without limitation (i) any right to receive cash, securities, instruments, interest, damages, penalties, fees or other property, which may be paid or distributed with respect to the Purchased Claim or with respect to any of the documents, agreements, bills and/or other documents (whether now existing or hereafter arising) which evidence, create and/or give rise to or affect in any material way the Purchased Claim, whether under a plan or reorganization or liquidation, pursuant to a liquidation, or otherwise, (ii) any actions, claims (including, without limitation, "claims" as defined in Section 101(5) of Title 11 of the United States Code (the "Bankruptcy Code")), rights or lawsuits of any nature whatsoever, whether against the Debtor or any other party, arising out of or in connection with the Purchased Claim, (iii) any rights and benefits arising out of or in connection with any exhibit, attachment and/or supporting documentation relating to the Purchased Claim, and (iv) any and all of Seller and its Customers' right, title and interest in, to and under the transfer agreements, if any, under which Seller and Customer(s) or any prior seller acquired the rights and obligations underlying or constituting a part of the Purchased Claim, but only to the extent related to the Purchased Claim, (c) any and all proceeds of any of the foregoing (collectively, as described in clauses (a), (b), and (c), the "Transferred Claims"), and (d) the security or securities (any such security, a "Purchased Security") relating to the Purchased Claim and specified in Schedule 1 attached hereto.

2. Seller hereby represents and warrants to Purchaser that: (a) the Proof of Claim was duly and timely filed on or before 5:00 p.m. (prevailing Eastern Time) on November 2, 2009 in accordance with the Court's order setting the deadline for filing proofs of claim in respect of "Lehman Program Securities"; (b) the Proof of Claim relates to one or more securities expressly identified on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009; (c) Seller and its Customer owns and has good and marketable title to the Transferred Claims, free and clear of any and all liens, claims, set-off rights, security interests, participations, or encumbrances created or incurred by Seller or against Seller; (d) Seller is duly authorized and empowered to execute and perform its obligations under this Agreement and Evidence of Transfer; (e) the Proof of Claim includes the Purchased Claim specified in Schedule 1 attached hereto; and (f) Seller has not engaged in any acts, conduct or omissions, or had any relationship with the Debtor or its affiliates, that will result in Purchaser receiving in respect of the Transferred Claims proportionately less payments or distributions or less favorable treatment than other unsecured creditors.

3. Seller hereby waives any objection to the transfer of the Transferred Claims to Purchaser on the books and records of the Debtor and the Court, and hereby waives to the fullest extent permitted by law any notice or right to receive notice of a hearing pursuant to Rule 3001(e) of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law, and consents to the substitution of Seller by Purchaser for all purposes in the case, including, without limitation, for voting and distribution purposes with respect to the Transferred Claims. Purchaser agrees to file a notice of transfer with the Court pursuant to Federal Rule of Bankruptcy Procedure 3001(e) including this Agreement and Evidence of Transfer of Claim. Seller acknowledges and understands, and hereby stipulates, that an order of the Court may be entered without further notice to Seller transferring to Purchaser the Transferred Claims, recognizing Purchaser as the sole owner and holder of the Transferred Claims, and directing that all payments or distributions of money or property in respect of the Transferred Claim be delivered or made to Purchaser.

4. All representations, warranties, covenants and indemnities shall survive the execution, delivery and performance of this Agreement and Evidence of Transfer of Claim and the transactions described herein. Purchaser shall be entitled to transfer its rights hereunder without any notice to or the consent of Seller. Seller hereby agrees to indemnify, defend and hold Purchaser, its successors and assigns and its officers, directors, employees, agents and controlling persons harmless from and against any and all losses, claims, damages, costs, expenses and liabilities, including, without limitation, reasonable attorneys' fees and expenses, which result from Seller's breach of its representations and warranties made herein.

5. Seller shall promptly (but in any event no later than three (3) business days) remit any payments, distributions or proceeds received by Seller in respect of the Transferred Claims to Purchaser. Seller has transferred, or shall transfer as soon as practicable after the date hereof, to Purchaser each Purchased Security to such account, via Euroclear or Clearstream (or similar transfer method), as Purchaser may designate in writing to Seller. This Agreement and Evidence of Transfer supplements and does not supersede any confirmation, any other automatically generated documentation or any applicable rules of Euroclear or Clearstream (or similar transfer method) with respect to the purchase and sale of the Purchased Security.

6. Each of Seller and Purchaser agrees to (a) execute and deliver, or cause to be executed and delivered, all such other and further agreements, documents and instruments and (b) take or cause to be taken all such other and further actions as the other party may reasonably request to effectuate the intent and purposes, and carry out the terms, of this Agreement and Evidence of Transfer, including, without limitation, cooperating to ensure the timely and accurate filing of any amendment to the Proof of Claim.

7. Seller's and Purchaser's rights and obligations hereunder shall be governed by and interpreted and determined in accordance with the laws of the State of New York (without regard to any conflicts of law provision that would require the application of the law of any other jurisdiction). Seller and Purchaser each submit to the jurisdiction of the courts located in the County of New York in the State of New York. Each party hereto consents to service of process by certified mail at its address listed on the signature page below.

IN WITNESS WHEREOF, this AGREEMENT AND EVIDENCE OF TRANSFER OF CLAIM is executed this 23 day of October 2012.

BANCO DI NAPOLI S.P.A.

By: Giuseppe Castagna  
Name: Giuseppe Castagna  
Title: General Manager

Via Toledo n. 177,  
Naples cap 80132, Italy

Attn: Avv. Domenico Vaccaro  
phone 0039 081 7914639  
fax 0039 081 5801415  
mail: bdn.segreteriagenerale@bancodinapoli.com

CREDITO EMILIANO S.P.A.

By: Giorgio Ferrari  
Name: Giorgio Ferrari  
Title: Chairman of the Board

Via Emilia San Pietro, 4  
42123 Reggio Emilia

Attn: Bertrand Efisio  
phone 0039 0522 582601  
fax 0039 05220583129  
email ebertrand@credem.it

Schedule 1

Transferred Claims

Purchased Claim

2.41% of XS0176153350 = USD 30,089.13 of USD 1,248,699.19 (i.e. the outstanding amount of XS0176153350 as described in the Proof of Claim dated 22 october, 2009 and filed on 9 november, 2009),

which equals 0.09% of the Proof of Claim = USD 30,089.13 of USD 33,035,428.19 (the outstanding amount of the Proof of Claim dated 22 october, 2009 and filed on 9 november, 2009)

Lehman Programs Securities to which Transfer Relates

Description of Security	ISIN/CUSIP	Issuer	Guarantor	Principal/Notional Amount	Maturity	Accrued Amount (as of Proof of Claim Filing Date)
Lehman Brothers 2013	XS0176153350	Lehman Brothers Treasury B.v.	Lehman Brothers Holdings Inc.	EUR 20,000 (equivalent to USD 28,302)	10/10/2013	EUR 21,262.90 (equivalent to USD 30,089.13 )

BANCO DI NAPOLI S.P.A.



CREDITO EMILIANO S.P.A.



**Exhibit C**

**[address and name of Transferee]**

Address for Notices:

CREDITO EMILIANO SPA  
VIA EMILIA S.PIETRO 4  
20121 REGGIO EMILIA (ITALY)  
Attn. Bertrand Efisio  
Tel 0039 0522 582601  
Email [ebertrand@credem.it](mailto:ebertrand@credem.it)

<p><b>United States Bankruptcy Court/Southern District of New York</b>  Lehman Brothers Holdings Claims Processing Center  c/o Epiq Bankruptcy Solutions, LLC  FDR Station, P.O. Box 5076  New York, NY 10150-5076</p>		<p><b>LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM</b></p>				
<p>In Re:  Lehman Brothers Holdings Inc., et al.,  Debtors.</p>		<p>Chapter 11  Case No. 08-13555 (JMP)  (Jointly Administered)</p>				
<p>Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on <a href="http://www.lehman-docket.com">http://www.lehman-docket.com</a> as of July 17, 2009</p>		<p>Filed: USBC - Southern District of New York  Lehman Brothers Holdings Inc., Et Al.  08-13555 (JMP) 0000065258</p> 				
<p>Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)  BANCO DI NAPOLI S.p.A.  VIA TOLEDO, 177  80132 NAPOLI</p> <p>Avv. Domenico Vaccaro  Telephone number: +39817914639 Email Address: <a href="mailto:bdn.segretariagenerale@bancodinapoli.com">bdn.segretariagenerale@bancodinapoli.com</a></p>		<p><input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.</p> <p><b>Court Claim Number:</b> _____  <i>(If known)</i></p> <p>Filed on: _____</p>				
<p>Name and address where payment should be sent (if different from above)</p>		<p><input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.</p>				
<p>Telephone number: _____ Email Address: _____</p>						
<p>1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates.</p>						
<p><b>Amount of Claim: \$ 33,035,428.19</b> <b>(Required)</b> Please see the attached annex</p> <p><input checked="" type="checkbox"/> Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.</p>						
<p>2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates.</p>						
<p><b>International Securities Identification Number (ISIN):</b> Please see the attached annex <b>(Required)</b></p>						
<p>3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates.</p>						
<p><b>Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number:</b></p> <p>Please see the attached annex <b>(Required)</b></p>						
<p>4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers.</p>						
<p><b>Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number:</b> Clearstream Account. No. 11037  <b>(Required)</b></p>						
<p><b>5. Consent to Euroclear Bank, Clearstream Bank or Other Depository:</b> By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.</p>		<p><b>FOR COURT USE ONLY</b></p> <table border="1"> <tr> <td><b>FILED / RECEIVED</b></td> </tr> <tr> <td>NOV 09 2009</td> </tr> <tr> <td>EPIQ BANKRUPTCY SOLUTIONS, LLC</td> </tr> </table>		<b>FILED / RECEIVED</b>	NOV 09 2009	EPIQ BANKRUPTCY SOLUTIONS, LLC
<b>FILED / RECEIVED</b>						
NOV 09 2009						
EPIQ BANKRUPTCY SOLUTIONS, LLC						
Date. 10/22/2009	<p><b>Signature:</b> The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.</p> <p>BANCO DI NAPOLI S.p.A. GENERAL MANAGER ANTONIO NUCCI</p>					
<p><b>Penalty for presenting fraudulent claim:</b> Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571</p>						

**ANNEX TO THE POC LPS OF BANCO DI NAPOLI (01010)**

**BONDS HELD ON CLIENTS' ACCOUNT**

**CLEARSTREAM ACCOUNT No. 11037**

ISIN CODE	Issue currency	change at 09/15/2008	Principal amount in currency	Principal amount converted in USD as on the exchange on 09/15/2008	Interest accrued up to 09/15/2008 (excluded) in currency	Interest accrued up to 09/15/2008 (excluded) converted in USD	Interest rate	Interest accrued from 09/15/2008 up to 11/02/2009 in currency	Interest accrued from 09/15/2008 up to 11/02/2009 converted in USD	Amount of the claim in currency	Amount of the claim in USD (*)	Clearing system blocking number	
XS0128857413	EUR	1.4151	3,000.00	4,245.30	67.07	94.91	6.375	216.22	305.97	3,283.29	4,646.18	CA19044	
XS0148360042	EUR	1.4151	30,000.00	42,453.00	138.75	196.35	1.5	508.75	719.93	30,647.50	43,369.28	CA19051	
XS0162289663	EUR	1.4151	7,000.00	9,905.70	76.61	108.41	2	158.28	223.98	7,234.89	10,238.09	CA19054	
XS0163559841	EUR	1.4151	10,000.00	14,151.00	194.12	274.69	3.8299	432.99	612.72	10,627.10	15,038.41	CA19058	
XS0176153350	EUR	1.4151	830,000.00	1,174,533.00	23,678.32	33,507.19	3.062	28,732.24	40,659.00	882,410.56	1,248,699.19	CA19066	
XS0178969209	EUR	1.4151	45,000.00	63,679.50	1,243.25	1,759.33	3.4394	1,749.79	2,476.13	47,993.04	67,914.96	CA19084	
XS0179304869	EUR	1.4151	1,884,000.00	2,666,048.40	11,579.06	16,385.53	5.268	112,206.64	158,783.62	2,007,785.71	2,841,217.56	CA19098	
XS0181945972	EUR	1.4151	94,000.00	133,019.40	2,257.86	3,195.10	3.5583	3,781.45	5,351.13	100,039.32	141,565.64	CA19121	
XS0183944643	EUR	1.4151	979,000.00	1,385,382.90	30,874.61	43,690.66	4.75	52,573.66	74,396.99	1,062,448.27	1,503,470.55	CA18867	
XS0185655445	EUR	1.4151	3,010,000.00	4,259,451.00	75,410.03	106,712.74	4.5619	155,240.87	219,681.36	3,240,650.90	4,585,845.09	CA18889	
XS0189294225	EUR	1.4151	20,000.00	28,302.00	343.17	485.61	4.3192	976.61	1,382.00	21,319.77	30,169.61	CA19141	
XS0189741001	EUR	1.4151	1,446,000.00	2,046,234.60	15,373.87	21,755.57	5.316	86,905.08	122,979.38	1,548,278.95	2,190,969.55	CA18928	
XS0193035358	EUR	1.4151	3,229,000.00	4,569,357.90	11,689.43	16,541.71	5.213	190,303.90	269,299.04	3,430,993.32	4,855,198.65	CA18941	
XS0195431613	EUR	1.4151	14,000.00	19,811.40	120.17	170.05	4.973	787.12	1,113.85	14,907.29	21,095.31	CA28704	
XS0205185456	EUR	1.4151	8,920,000.00	12,622,692.00	45,251.66	64,035.62	5.218	526,212.11	744,642.76	9,491,463.77	13,431,370.38	CA18978	
XS0210782552	EUR	1.4151	13,000.00	18,396.30	285.42	403.90	3.54	520.28	736.25	13,805.71	19,536.45	CA19211	
XS0211093041	EUR	1.4151	400,000.00	566,040.00	4,633.88	6,557.40	2	9,044.44	12,798.79	413,678.32	585,396.20	CA18997	
XS0213899510	EUR	1.4151	608,000.00	860,380.80	12,659.73	17,914.78	4	27,495.11	38,908.33	648,154.84	917,203.91	CA18411	
XS0213971210	EUR	1.4151	97,000.00	137,264.70	962.03	1,361.36	2	2,193.28	3,103.71	100,155.31	141,729.77	CA19254	
XS0224346592	EUR	1.4151	230,000.00	325,473.00	1,863.31	2,636.77	5.208	13,542.25	19,163.63	245,405.55	347,273.40	CA26018	
XS0286535223	EUR	1.4151	10,000.00	14,151.00	0.00	0.00	0	0.00	0.00	10,000.00	14,151.00	CA19290	
XS0305646696	EUR	1.4151	13,000.00	18,396.30	71.23	100.80	4	587.89	831.92	13,659.12	19,329.02	CA19296	
				30,979,369.20		337,888.50			1,718,170.49		33,035,428.19		

(\*) Plus all other fees, expenses and costs (yet to be determined), in each case, to the fullest extent allowed by the Court, the Bankruptcy Code and any applicable laws.